Previous Reference
L.B. 187 of 10.

File No. 22 of 1
Serial Nos. 1-5

1913-14

GENERAL AND REVENUE

(Legislation

endment of Sec 20 of the Local Board
ulation 1902

Part A: Manuscript
for April 1914

Serial Nos.

To The Resident in Mysore Dtd. 13th April 14.

Forwards a Copy of the ---- (with Statement of objects & Reasons) to amend the Mysore Local Regn. 1902, for the levy of Chhop tax on Unions.

From the F. A. Resi

Informs that the neces
sary action in the Bill being laid before the L

GPB—5,000—20-3-06.

GENERAL AND REVENUE SECRETARIAT.

Boards Regulation, 190-

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

General and Revenu
Secretariat.

[illegible] File No. 22 of 191 3-11

[illegible].

The typed copy of the appr
draft D.O. to the Residency
a copy of the statement of objects and
reasons are put up. The draft has
to issue from the Dewan's office

(48)
5/12/13 [illegible]

[illegible])

15. [illegible]

12. [illegible]
15/12

15-XII

13. Fair copy signed by the
Dewan is placed on the file for
the Statement of objects and
reasons as approved by De
with slight alteration

& Forwards Copies of the Bill with statement of Objects and reasons) to amend the Mysore Local Boards Regn, 1902, for the levy of shop tax in Unions and informs that it will be placed in the usual course before Legis. council.

No 771 dated 3.1.14
from the J.A. Resident.
Informs that the Res has no prima facie Objection the Bill being laid before the Legis. council.
5th Submitted This will be included in the agenda for the next meeting when the present Bill to amend the Local Boards Regn (re levy of a Shop

Legis File No. 22 of 1913-14

Submitted. Leave to introduce the Bill in the Legis. council was granted by the council on 14/4/1914 and the Bill was read in council and was referred to a select committee on 29/6/14. The Select Committee ~~approved of the~~ recommended that the Bill be passed and the Bill with the report of the select committee was ~~to~~ considered by the Legis. council on 21/11/1914 and it was then resolved to take up the Bill and pass it at a subsequent meeting of the council. Sanction of the Govt. of India for passing the Bill is required. Subd. with a draft letter to the Residency.

B(48)
1/12

18. The draft is in accordance with the Statement of Objects & Reasons and is approved. Subd. for approval.

G

General and Revenue Secretariat

Legs File No. 22 of 1913-14

No Pol. 675 dated 16/1/15
to the F.A. Resident

Requests him to obtain the sanction of the Govt. of India for passing the Bill further to amend the Mysore Local Boards Regn. as finally adopted in council

~~dated~~ No 988 from the F.A. Resident

Communicates the sanction of the Govt. of India subject to the usual conditions with reference to their power under Art. 18 of the treaty of 1913

Subd. The Bill has been included in the Agenda for the meeting on the 10th inst. for final passing

(38)
9/2/15 Vkl.

9/2/15

Subd. The Bill was placed before the Legislative council on 10/2/15 and was passed. The approval of His Highness the ~~for~~ has to be obtained for promulgating it as law. A copy of the Bill as ~~passed~~ is put up with the usual certificate at the bottom which has to be signed by the Dewan after obtaining the approval of

General and Revenue Secretariat.

Legis File No. 22 of 1913-14

Serial No.

and the date of approval noted in the certificate

9/3/15

22) Please put up typed copies for

16/3

23) Typed copies put up.

11.3.15

24) Subd for favour of Signature

11/3

Second Member)

25) Draft & Fair Final Leto attd by 2nd Clk

12/3

Submitted to His Highness.

24/ I submit herewith a Final Note by the Second Member of Council regarding the Bill furthe to amend the Mysore Local Boards Regulation, 1902, for authorising the levy of shop-tax in Unions.

2. I solicit His Highness's sanction to the passing of the Bill into law.

M. Rimonaga -
16th Apl. 1915

Record of Cases submitted for the Orders of His Highness the Maharaja

Subject.

Bill further to amend the Mysore Local Boards Regulation, 1902, for authorising the levy of shop-tax in Unions.

R. S. 12]

General and Revenue Secretariat.

Legis File No. 22 of 1913-14

Serial No. 33) Subd with a draft order

22/4/18

34) 4857

23/4

No J 3613 dated 24/4/18

To the Compiler, Mysore Gazette.

Orders the publication of the Bill further to amend the Mysore Local Boards Regn, 1902, as Regn III of 1915

D. O. No. 1341/22 400

D.O. No.

(12

My dear sir,

I enclose herewith a copy of a Bill further to amend the Mysore Local Boards Regulation, 1902.

The copy of the statment of objects and reasons that accompanies the Bill explains clearly the purpose and scope of the proposed amendments.

The Bill will, in the usual course, laid before the Legislative Council.

Yours sincerely,

Dewan

15/12 15.XII.13.

To

The Hon'ble Colonel.Sir Hugh Daly, K.C.I.E. C.S.I.,

Resident in Mysore, Bangalore.

B.V.N.

The Local Boards Regulation II of 1902 authorises the levy of only house-tax in unions, as shops and warehouses are included in houses. Further the rates of house tax have been fixed very low, irrespective of the rental value of the property, which forms the basis of assessment in the Madras Presidency.

The result has been that while in villages which are not unions, shop tax is also levied and trade contributes its quota of taxation, it is otherwise in Unions leading to a serious shrinkage of the finances of the Unions.

The District Boards have been frequently complaining of the limited resources of Unions, and urging the renewal of the levy of shop-tax in Unions as it obtains in villages and minor Municipalities. As the Unions have been unable to give sufficient attention to the execution of useful public works and the improvement of sanitation and water supply in consequence of the meagreness of their revenues, the necess to augment the same has come to be recognised on all hands. Government have therefore thought it desirable to authorise the levy of an independent shop-tax and hence the present amendments.

The rates of shop-tax inserted in the Bill are lower than those recognised by the Mohatarfa rules, in view of th proposed levy of shop-tax being in addition to the house tax in unions.

G. R. S. 26]

Legis File No. 22-1
Serial No. 3

Diary No. of letter replied to

General and Revenue Secretariat

( )

, the *191* .

Date of issue 16-1-15

Signed by Mr Dunnachenjaka
for A.S.L

D&L No. 675

To The F. A. Resident in
Mysore, Bangalore

Sir

I am directed to forwa
herewith two copies of a Bi
further to amend the Myso
Local Boards Regulation, 1902
and to state as follows:-

The Mysore Local Boards Regulation
II of 1902, authorises the levy
of only house-tax in Unions, as
shops and warehouses are include
in the term houses, and further

the rates of house tax have been fixed ~~in the Regulation~~ very low, irrespective of the rental value of the property unlike the law in the Madras Presidency where the rental value forms the basis of such taxation. The result has been that while in mofussil areas not having municipal-tax is also levied under the Village Sanitation Rules and trade contributes its quota of taxation, it is otherwise in Unions and the result is a serious shrinkage of the finances of the Unions. The District Boards have been frequently complaining of the limited resources of Unions and of their inability in consequence to give sufficient attention to the execution of useful public works and the improvement of sanitation ~~in Unions~~ and water-supply ~~in towns~~.

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

therein.

2. In these circumstances the Durbar consider it desirable to authorise the levy of an independent shop-tax in Unions. With this object in view, a Bill was placed before the Legislative council which has generally approved of the measure.

3. I am now to request that the sanction of the Government of India may kindly be obtained for the Bill being passed into law.

I have &c.

Secretary to Govt.

Dtd 15/1/18
1571
15/1/18

NOTIFICATION.

No. 364—*L. C., dated 2nd May* 1914.

Under Rule 31 of the rules for the conduct of business of the Mysore Legislative Council, the following Bill further to amend the Mysore Local Boards Regulation, 1902, is published for general information with a statement of objects and reasons.

By Order,
S. P. RAJAGOPALACHARI,
Secretary, Mysore Legislative Council.

A Bill further to amend the Mysore Local Boards Regulation, 1902.

Whereas it is expedient further to amend the Mysore Local Boards Regulation, 1902, His Highness the Maharaja is pleased to enact as follows :—

Insertion of a new clause between clauses 2 and 3 of sub-section (1) of Section 20 of the Regulation.

1. In Section 20, sub-section (1) of the Local Boards Regulation, 1902, between 2 and 3 the following new clause shall be inserted :—

2 a. An additional tax on shops (including workshops) situated within any Union to be assessed at such rate or rates not exceeding those laid down hereunder and to be recovered in the same manner as a tax on houses.

i) On every wholesale shop (mundy) classed in the I class Rs. 25 per annum.
.....Do.....II class ,, 20 ,,
.....Do.....III class ,, 15 ,,
.....Do.....IV class ,, 10 ,,

(ii) Other shops (including workshop) classed in the I class Rs. 12 per annum.
.....Do.....II class ,, 10 ,,
.....Do.....III class ,, 6 ,,
.....Do.....IV class ,, 4 ,,
.....Do.....V class ,, 2 ,,
.....Do.....VI class ,, 1 ,,

Repeal of the explanation to sub-section (1) of Section 20.

2. The explanation in sub-section (1) of Section 20 shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The Local Boards Regulation, II of 1902, authorises the levy of only house-tax in Unions, as shops and warehouses are included in houses. Further, the rates of house-tax have been fixed very low irrespective of the rental value of the property, which forms the basis of assessment in the Madras Presidency.

The result has been that while in villages which are not Unions shop tax is also levied and trade contributes its quota of taxation it is otherwise in Unions leading to a serious shrinkage of the finances of the latter.

The District Boards have been frequently complaining of the limited resources of Unions, and urging the renewal of the levy of shop tax in Unions as it obtains in villages and minor Municipalities. As the Unions have been unable to give sufficient attention to the execution of useful public works and the improvement of sanitation and water-supply in consequence of the meagreness of their revenues, the necessity to augment the same is now recognised on all hands. Government have therefore thought it desirable to authorise the levy of an independent shop tax.

The rates of shop tax inserted in the Bill are lower than those recognised by the Mohatarfa Rules, in view of the proposed levy of shop tax being in addition to the house-tax in Unions.

DIARY NO. ...

No. 988.

1914-10 15
SECTION Legis
FILE No. 22 - 13
SERIAL No. 34

From

P. B. WARBURTON, Esq., I. C. S.,
FIRST ASSISTANT TO THE RESIDENT IN MYSORE.

To

The Dewan of Mysore.

Dated Bangalore, 8th February 1915.

Sir,

I am directed to acknowledge the receipt of Mr. Narasinga Rao's letter No. 675 Pol., dated the 16th January 1915, forwarding a draft Bill further to amend the Mysore Local -- Boards Regulation, 1902 (II of 1902).

2. In reply, I am to say that the Governor-General in -- Council has been pleased to accord his consent to the draft Bill, on the understanding that he retains over it the power and authority which vest in him by virtue of Article 18 of the Treaty of 1913.

I have the honour to be,

Sir,

Your most obedient servant,

P B Warburton

First Assistant Resident.

CRB

File No. 22-13

Serial No. 5

*Diary No. of letter replied to*_____

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.

( )

READ

the 191

Date of issue 24/4/1915.

Signed by Mr G. Srinivasa Iyer

ORDER THEREON.—No. J 3613. En. one

Ordered that the accompanying Regulation to further amend the Mysore Local Boards Regn, 1902, which received the assent of H.H. the Maharaja

on the 12th day of April 1915
be published in the Regina
Gazette for general information

22/4
for Offg Secy

To the Compiler, Regina
Gazette for publication in
Pt III of the Gazette and for
supplying 2 00 Spare copies
in English and 100 in Kannada
to this office and 100 in English
+ 50 in Kannada to the
Manager Govt Central Book Depot
Proofs should be sent for approval
before publication.

Mysore Gazette
P. III Page. 52
dt 29.4.15

REGULATION III OF 1915.

A Regulation further to amend the Mysore Local Boards Regulation, 1902.

(*Received the assent of His Highness the Maharaja on the 19th day of April 1915.*)

Whereas it is expedient further to amend the Mysore Local Boards Regulation, 1902; His Highness the Maharaja is pleased to enact as follows:—

Insertion of a new clause between clauses 2 and 3 of sub-section (1) of Section 20 of the Regulation.

1. In Section 20, sub-section (1) of the Local Boards Regulation, 1902, between 2 and 3 the following new clause shall be inserted:—

2 A. An additional tax on shops (including workshops) situated within any Union to be assessed at such rate or rates not exceeding those laid down hereunder and to be recovered in the same manner as a tax on houses.

(i) On every wholesale shop (mandi) classed in the

	I class	Rs. 25	per annum.
Do	II class	„ 20	„
Do	III class	„ 15	„
Do	IV class	„ 10	„

(ii) Other shops (including workshops) classed in the

	I class	Rs. 12	per annum.
Do	II class	„ 10	„
Do	III class	„ 6	„
Do	IV class	„ 4	„
Do	V class	„ 2	„
Do	VI class	Re. 1	„

Repeal of the explanation to sub-section (1) of Section 20.

2. The explanation in sub-section (1) of Section 20 shall be omitted.

M. VISVESVARAYA,
Dewan.